	BOARD MEETING DATE: 1/28/2025
	ITEM NO: X-c
RECOMMEND THAT the Board reviews the [	December 2024 Revenue and Expenditure
Board Report as an informational item only	·
·	

## COLLEGE: NORTH FLORIDA CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE BY GENERAL LEDGER CODE FOR THE FISCAL YEAR 2024-25

TUTION		ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - Dec 31, 2024
TUTTON	STUDENT TUITION				
TUTTON					
TIUTION POSTSECONDARY VICATIONAL 40.120 \$127,684 32 TUTION DEARER CERTIFICATE AND PAPELED TECHNOLOGY DIPLOMA 40.120 \$120,650 32.2,408 32 TUTION DEVELOPMENTAL EDUCATION 40.150 \$2.2,408 32 SUBTOTAL STUDENT TUTION  SILPOTAL STUDENT FEES ADVANCED A PROFESSIONAL (LICHER LEVEL - BACCALAUREATE) 40.001 \$127,680 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600 3 \$1.600					\$53,422
TILITION CAREER CERTIFICATE AND APPILOT TICKINOLOGY DIPLOMA 40150 \$22,400 \$3 TILITION DEVELOPMENTAL EDUCATION 40150 \$22,400 \$3 SUBSTATAL STUDENT TUITION  UI-OF-STATE FEES ADVANCED & PROFESSIONAL (LIPPER LEVEL - BACCALAUREATE) 40301 \$3.27,800 \$3 OUT-OF-STATE FEES POSISECONDARY VOCATIONAL 40200 \$5.0,600 \$3 OUT-OF-STATE FEES POSISECONDARY VOCATIONAL 40200 \$5.1,600 \$3 OUT-OF-STATE FEES DEVELOPMENTAL EDUCATION 40350 \$2.2,800 UI-OF-STATE FEES \$1,592,992 \$1.2; UI-DION -SELF-SUPPORTING 40,000 \$2.2,700 SERVICE SELF-SUPPORTING 40,000 \$2.2,700 UI-OF-STATE FEES 40,000 \$3.0,000 UI-OF-STATE FEES 40,					\$592,137
SUBTOTAL STUDENT FUTION					\$250,364
SUBTOTAL STUDENT TUTION					\$152,625
OUT-OF-STATE FEES	TUITION	DEVELOPMENTAL EDUCATION	40150	\$23,408	\$14,377
OUT-OF-STATE-FEES	SUBTOTAL STUDENT TUITION			\$1,367,645	\$1,062,925
DUT-OF-STATE FEES	OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$29,732	\$19,433
DUT-OF-STATE-FEES					\$76,152
OUT-OF-STATE FEES					\$51,894
DEVELOPMENTAL EDUCATION   40350   \$2,280					\$0
SUBTOTIAL FCSPF STUDENT FEES   \$1,592,092   \$1,212		DEVELOPMENTAL EDUCATION			\$3,648
TUTION - SELF-SUPPORTING	SUBTOTAL OUT-OF-STATE FEES			\$224,447	\$151,127
TUTION - SELF-SUPPORTING	CURTOTAL FOCOS CTUDENT FEE	-		\$4 F00 000	\$4.044.0F0
LABORATORY FEES	SUBTUTAL PCSPF STUDENT FEE	.5		\$1,592,092	\$1,214,052
APPLICATION FEES 40600 \$1,000 GRADUATION FEES 40600 \$1,700 GRADUATION FEES 40600 \$1,700 GRADUATION FEES 40600 \$1,700 GRADUATION FEES 40600 \$1,700 GRADUATION FEES 40870 \$75,000 \$1,000 GRADUATION FEES 40870 \$75,000 \$1,000 GRADUATION FEES 40870 \$75,000 \$1,000 GRADUATION FEES 40980 \$80,000 \$1,000 GRADUATION FEES 40,000 \$1,000 GRADUATION FEES \$1,958,792 \$1,41 GRADUATION FEES \$1,958,949,938 \$1,44 GRADUATION FEES \$1,958,949,949,949,949,949,949,949,949,949,94	TUITION - SELF-SUPPORTING		40270	\$2,000	\$132
GRADUATION FEES   40600   \$1,700   TRANSCRIPT FEES   40700   \$1,000   TRANSCRIPT FEES   40700   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,0	LABORATORY FEES		40400	\$217,000	\$91,318
TRANSCRIPT FEES	APPLICATION FEES		40500	\$10,000	\$5,490
TECHNOLOGY FEE	GRADUATION FEES		40600	\$1,700	\$0
OTHER STUDENT FEES	TRANSCRIPT FEES		40700	\$1,000	\$555
LATE FEES	TECHNOLOGY FEE		40870	\$75,000	\$57,234
STATE SUPPORT FROM LOCAL GOVERNMENT	OTHER STUDENT FEES		40900	\$60,000	\$44,998
SUPPORT FROM LOCAL GOVERNMENT	LATE FEES		40980	\$0	\$0
GRANTS AND CONTRACTS FROM CITIES	TOTAL STUDENT FEES			\$1,958,792	\$1,413,779
STATE SUPPORT   STATE SUPPOR	SUPPORT FROM LOCAL GOVERN	MENT			
STATE SUPPORT   STATE SUPPOR	GRANTS AND CONTRACTS FROM	CITIES	41500	\$0	\$0
STATE SUPPORT					\$247,950
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)  42110 \$8,949,938 \$4.4.  SPECIAL APPROPRIATION - OTHER 42130 \$909,979 \$4  PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF 42150 \$134,140 \$  DUAL ENROLLMENT 42500 \$0 \$ \$ PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS) 42510 \$200,000 LOTTERY FUNDS - FCSPF 42610 \$11,850,798 \$5,57  FEDERAL SUPPORT  GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT  43500 \$0 \$0 \$ \$4,4,4 \$4,4 \$4,4 \$4,4 \$4,4 \$4	TOTAL SUPPORT FROM LOCAL G	OVERNMENT		\$300,000	\$247,950
SPECIAL APPROPRIATION - OTHER         42130         \$909,979         \$4           PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF         42150         \$134,140         \$           DUAL ENROLLMENT         42500         \$0         \$           PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)         42510         \$200,000         \$           LOTTERY FUNDS - FCSPF         42610         \$1,656,741         \$5           TOTAL STATE SUPPORT         \$11,850,798         \$5,57           FEDERAL SUPPORT           GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT         43500         \$0	STATE SUPPORT				
SPECIAL APPROPRIATION - OTHER         42130         \$909,979         \$4           PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF         42150         \$134,140         \$           DUAL ENROLLMENT         42500         \$0         \$           PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)         42510         \$200,000         \$           LOTTERY FUNDS - FCSPF         42610         \$1,656,741         \$5           TOTAL STATE SUPPORT         \$11,850,798         \$5,57           FEDERAL SUPPORT           GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT         43500         \$0	ELODIDA COLLEGE OVOTEM DECO	CDAM FUND (FOCDE)	40440	#0.040.000	\$4.474.040
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF         42150         \$134,140         \$					\$4,474,946
DUAL ENROLLMENT         42500         \$0         \$           PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)         42510         \$200,000         \$           LOTTERY FUNDS - FCSPF         42610         \$1,656,741         \$5           TOTAL STATE SUPPORT         \$11,850,798         \$5,57           FEDERAL SUPPORT         43500         \$0					\$452,713
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)         42510         \$200,000         \$200,000         \$5           LOTTERY FUNDS - FCSPF         42610         \$1,656,741         \$5           TOTAL STATE SUPPORT         \$11,850,798         \$5,57           FEDERAL SUPPORT         43500         \$0					\$67,070
LOTTERY FUNDS - FCSPF         42610         \$1,656,741         \$5           TOTAL STATE SUPPORT         \$11,850,798         \$5,52           FEDERAL SUPPORT           GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT         43500         \$0		UF DROOPLAN (ONTEGORION ADDROOPLATIONS)		l I	\$30,497
FEDERAL SUPPORT  GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0		/E PROGRAM (CATEGORICAL APPROPRIATIONS)			\$0 \$552,246
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0	TOTAL STATE SUPPORT			\$11,850,798	\$5,577,472
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT 43500 \$0	FEDERAL SUPPORT				
INDIRECT COST RECOVERED - FEDERAL 43900 \$0					\$0
10000	INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0
TOTAL FEDERAL SUPPORT \$0	TOTAL FEDERAL SUPPORT			\$0	\$0

## COLLEGE: NORTH FLORIDA CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE BY GENERAL LEDGER CODE FOR THE FISCAL YEAR 2024-25

ACCOUNT TITLE	GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - Dec 31, 2024
GIFTS, PRIVATE GRANTS AND CONTRACTS			,
CACH CONTRIBUTIONS	44100	¢o.	40
CASH CONTRIBUTIONS NON-CASH CONTRIBUTIONS	44100 44200	\$0 \$0	\$0 \$0
NON ONLY CONTRIBUTIONS	44200	Ψ	Ψ
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$0	\$0
SALES AND SERVICES DEPARTMENT			
		4	*****
USE OF COLLEGE FACILITIES OTHER SALES AND SERVICES	46400	\$35,000	\$18,314
INTERDEPARTMENTAL SALES	46600 46900	\$0 \$0	\$0 \$0
INTERDEFARIMENTAL SALES	40900	φυ	φυ
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$18,314
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$360,000	\$192,346
FINES AND PENALTIES MISCELLANEOUS REVENUE	48700 48900	\$0 \$10,000	\$70 \$7,677
PROCELLANEOUS REVENUE	46500	\$10,000	\$7,077
TOTAL OTHER REVENUES		\$370,000	\$200,093
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$39,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS INURANCE RECOVERY	49230 49520	\$0 \$283,000	\$0
INCHANGE NECOVERY	43320	Ψ203,000	
TOTAL NON-REVENUE RECEIPTS		\$322,500	\$0
GRAND TOTAL REVENUES		\$14,837,090	\$7,457,609
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$334,542	\$171,215
INSTRUCTIONAL MANAGEMENT	51100	\$258,424	\$148,534
INSTITUTIONAL MANAGEMENT	51200	\$309,945	\$154,973
INSTRUCTIONAL	52000	\$1,970,874	\$1,004,261
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$341,700	\$175,439
OTHER PROFESSIONAL	53000	\$2,654,404	\$1,269,823
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$27,500	\$0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,064,072	\$536,962
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL OPS - INSTRUCTIONAL	55000 56000	\$0	\$0 \$145.358
OPS - INSTRUCTIONAL OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$396,000 \$01,500	\$145,358
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$91,500 \$0	\$33,183 \$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$219,000	\$77,956
EMPLOYEE AWARDS	58500	\$500	\$590
SOCIAL SECURITY CONTRIBUTIONS	59100	\$547,778	\$256,845
RETIREMENT CONTRIBUTIONS	59200	\$1,125,706	\$536,082
PRESIDENT'S AUTOMOBILE ALLOWANCE	59509	\$0	\$6,119
INSURANCE BENEFITS	59700	\$1,411,792	\$495,734
TUITION BENEFITS & REIMBURSEMENT	59800	\$45,000	\$13,589
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$240,171	\$0
TOTAL PERSONNEL COSTS		\$11,038,908	\$5,026,662
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## COLLEGE: NORTH FLORIDA CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE BY GENERAL LEDGER CODE FOR THE FISCAL YEAR 2024-25

		CURRENT FUNDS -	CURRENT FUNDS - UNRESTRICTED
	GENERAL	UNRESTRICTED LOWER	LOWER AND UPPER LEVEL - Dec
ACCOUNT TITLE	LEDGER CODE	AND UPPER LEVEL - BUDGET	31, 2024
CURRENT EXPENSES			
TRAVEL	60500	\$192.675	\$26,323
FREIGHT AND POSTAGE	61000	\$15,930	\$5,652
TELECOMMUNICATIONS	61500	\$134,000	\$81,434
PRINTING	62000		\$3,364
REPAIRS AND MAINTENANCE	62500	\$816,500	\$458,111
RENTALS	63000	\$44,200	\$7,320
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$40,105	\$18,220
INSURANCE	63500	\$275,000	-\$1,460
UTILITIES	64000	\$667,400	\$275,822
OTHER SERVICES	64500	\$542,477	\$226,913
PROFESSIONAL FEES	65000	\$396,400	\$66,611
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$316,080	\$75,178
DATA SOFTWARE - NON-CAPITALIZED	65700	\$96,410	\$10,697
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000		\$26,121
OTHER MATERIALS AND SUPPLIES	66500	\$35,900	\$1,363
LIBRARY RESOURCES	67000	\$38,230	\$17,399
PURCHASES FOR RESALE	67500	\$5,700	\$551
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$104,530
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$75,296	\$11,000
PRIOR-YEAR CORRECTIONS	69600	\$0	\$499
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$89,052	\$0
TOTAL CURRENT EXPENSES		\$4,261,105	\$1,415,650
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$69,600	\$12,569
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70600		\$62,502
FURNITURE AND EQUIPMENT	71000		\$233,302
BUILDINGS AND FIXED EQUIPMENT	75000		\$255,502
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$12,000	\$0
ON THE COURT CONTINUE TO THE COURT C	75500	φου,σου	Ψ0
TOTAL CAPITAL OUTLAY		\$782,575	\$308,373
GRAND TOTAL EXPENDITURES		\$16,082,588	\$6,750,685
CHANGE IN FUND BALANCE		/4.04E 400\	700 004
	31100	(1,245,498)	706,924
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR FUND BALANCE (Reserve and Unencumbered), END OF YEAR	31100	6,816,312 <b>\$5,570,814</b>	6,816,312 <b>\$7,523,236</b>
POND DALANGE (RESERVE dilli Olielicullideled), END OF YEAK		\$5,570,814	\$7,523,236